



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Louis Eisenstein
DOCKET NO.: 20-39755.001-R-1
PARCEL NO.: 14-33-207-022-0000

The parties of record before the Property Tax Appeal Board are Louis Eisenstein, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$22,550
IMPR.: \$70,234
TOTAL: \$92,784

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 3-story multi-family dwelling of masonry exterior construction with 5,583 square feet of living area. The dwelling is approximately 130 years old. Features of the home include a full basement with an apartment and 4.0 bathrooms.¹ The property has a 2,050 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Residential Appeal petition is internally inconsistent, reporting in Section III that the home lacks central air conditioning but in Section V reporting the dwelling has central air conditioning. The board of review also reported the subject lacks central air conditioning; thus, the Board finds that the subject dwelling lacks central air conditioning.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with class 2-11 multi-family dwellings of masonry exterior construction ranging in size from 3,474 to 5,977 square feet of living area. The dwellings are 130 or 140 years old. The comparables each have a basement finished with either an apartment or a formal recreation room. Each comparable has central air conditioning and 3.0 to 4.5 bathrooms. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$38,460 to \$78,359 or from \$11.07 to \$14.20 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$70,234 or \$12.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,971. The subject property has an improvement assessment of \$86,421 or \$15.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with 3-story multi-family dwellings of masonry exterior construction ranging in size from 4,043 to 7,064 square feet of living area. The dwellings range in age from 125 to 140 years old. Three comparables each have basements finished with either an apartment or a formal recreation room and one comparable has a concrete slab foundation. Three comparables each have central air conditioning. One comparable has six fireplaces. Each comparable has 3.0 to 6.0 bathrooms and a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$67,872 to \$119,815 or from \$16.57 to \$19.91 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables due to their significant differences from the subject in dwelling size, number of fireplaces and/or number of bathrooms. Additionally, board of review comparable #4 lacks a basement foundation, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 as they are most similar to the subject in location, number of batrooms, age, and dwelling

size; except each comparable has central air conditioning and two comparables have garages, both features the subject lacks. Nevertheless, these comparables have improvement assessments ranging from \$71,393 to \$78,359 or from \$11.94 to \$14.20 per square foot of living area. The subject's improvement assessment of \$86,421 or \$15.48 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity commensurate with the appellant's request is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

October 17, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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